

## **FINANCIAL SECTION**

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### **INTRODUCTION**

For FY 2002/2003 the adopted budget is \$345,183,381. The following pages reflect this budget information in tables and graphic format. An all-fund summary for FY 2002/2003 is presented showing revenues by source, expenditures by department, and transfers. In addition, a similar table is included for FY 2001/2002 for comparative purposes. These are then followed by detailed information, as listed below, regarding resources, expenditures and transfers. Where applicable, information includes actual expenditures and revenues for FY 2000/2001, both budgeted and estimated actual and variance for FY 2001/2002 and then the budget for FY 2002/2003. The budget for FY 2001/2002 in the tables is the revised budget comprised of the budget adopted by the Commission, plus prior year encumbrances, plus adjustments approved by the Commission. The "Percent Change Increase (Decrease)" column in the tables compares the adopted FY 2002/2003 budget to the FY 2001/2002 estimated actual expenditures.

The detailed information provided in this section includes:

#### **All Funds**

Tables of All Funds Resources By Object and All Funds Expenditures By Object.

Charts comparing Resources for All Funds as a percentage of total resources for the FY 2002/2003 budget and a comparison of citywide Expenditures for All Funds, by department.

Operating Funds Budget Trends.

All Funds Budgeted Transfers for FY 2002/2003.

#### **General Fund**

Table of General Fund Resources By Object.

Table of General Fund Expenditures By Object.

Charts comparing General Fund Resources and Expenditures (original budget) by department.

Charts reflecting five-year trends for General Fund Resources and Expenditures.

#### **Other Funds**

Fund schedule and trend charts of resources and expenditures for Sanitation, Water and Sewer, Central Regional Wastewater System, Parking, Airport and Stormwater.

Fund schedules for Internal Service Funds (Insurance, Central Services and Vehicle Rental Funds).

Fund schedules for Special Revenue and Debt Service Funds.

Chart and Table of Debt Service Requirements.

Charts reflecting trends in Ending Fund Balances.